

# GEORGIA STATE BOARD OF ACCOUNTANCY

## Board Meeting: August 29, 2007

A meeting of the Georgia State Board of Accountancy was held on Wednesday, August 29, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

### The following Board members were present:

J. Sam Johnson, CPA and Chairman  
T. Farrell Nichols, CPA and Vice Chairman  
W. Carter Bates, III, Consumer Member  
Grace M. Lopez-Williams, CPA  
E. J. Maddocks, CPA  
Michael W. Skinner, CPA

### Others present:

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Jennifer Baden, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Janet Wray, Board Attorney  
Sonya Williams, Staff Attorney, Legal Services  
Meredith Kendall, Staff Attorney, Legal Services  
Jacqueline Turner, Chief Investigator, Investigations Unit  
W. Christopher Harvey, Deputy Attorney General  
Christopher Brown, Investigations Case Manager  
Ben M. Bennett, Georgia Association of Accountants and Tax Professionals (GAATP)  
Randall L. Hattaway, Georgia Association of Accountants and Tax Professionals (GAATP)

Chairman Johnson established a quorum was present at 9:32 a.m. and called the meeting to order.

Mr. Bates made a motion to **approve** the minutes of the June 20, 2007 Board meeting.

Mr. Maddocks seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

### **Applications:**

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

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**CPA Certificates:**

<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Dan Asbury Aldridge, III	Examination	CPA026100
Ibugbeola Akinyosoye	Examination	CPA026101
James Bransford Alley	Examination	CPA026102
Andrew Howard Atkinson	Examination	CPA026103
Kavleen N. Bindra	Examination	CPA026104
Brian Christopher Blanchett	Examination	CPA026105
Pamela C. Blanding	Examination	CPA026106
John James Blee, II	Examination	CPA026107
Jason Eman Bovell	Examination	CPA026108
Joseph Hamrick Brigati	Examination	CPA026109
Leora Mickle Bruce	Examination	CPA026110
Claire Neal Burke	Examination	CPA026111
Sheri L. Burkhead	Examination	CPA026112
Roger Aaron Caulk	Examination	CPA026113
Jessica Ivey Clanton	Examination	CPA026114
Adrienne Brooke Cleveland	Examination	CPA026115
Amanda Victoria Conger	Examination	CPA026116
Daphanie Vatrice Cook	Examination	CPA026117
Andrew Craig Christiansen	Examination	CPA026118
Lauren Marie Debo	Examination	CPA026119
Jody L. Denahan	Examination	CPA026120
Beeson Eron Dennis	Examination	CPA026121
Tracie Marshall Dodson	Examination	CPA026122
Meriam Rebeckah Dolan	Examination	CPA026123
Yana Anatolyevna Edwards	Examination	CPA026124
Amy Nicole Elsberry	Examination	CPA026125
Wei (Alma) Fang	Examination	CPA026126
Rachael Anna Felker	Examination	CPA026127
Denise Marie Fisher	Examination	CPA026128
Jennifer Tyson Flippen	Examination	CPA026129
Evan James Fowler	Examination	CPA026130
James Michael Giuliani	Examination	CPA026131
Kelli Deann Gonzalez	Examination	CPA026132
Gary Lamar Haile	Examination	CPA026133
Donald Wayne Hanson	Examination	CPA026134
Elizabeth Michelle Harrington	Examination	CPA026135
Wendy Diane Herndon	Examination	CPA026136
Cathy Hess	Examination	CPA026137
Kristina Polk Howard	Examination	CPA026138
Athena Y. Hsu	Examination	CPA026139
Ronald Adam Hutchins	Examination	CPA026140
Gayathri Indrakrlhnan	Examination	CPA026141

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Haihong Jin	Examination	CPA026142
Hyosik Jeong	Examination	CPA026143
John Pierce Jordan	Examination	CPA026144
Jacqueline Keniley	Examination	CPA026145
Delessia Latoya Kincade	Examination	CPA026146
Pieter Eduard Kriel	Examination	CPA026147
Sheneal Jacques Lee	Examination	CPA026148
Sonja Christina Link	Examination	CPA026149
Wei Lu	Examination	CPA026150
Sheryl S. Mackey	Examination	CPA026151
Deborah Cook Mason	Examination	CPA026152
Rebekah Daniele McCaarty	Examination	CPA026153
Rebecca Lee McKinley	Examination	CPA026154
Matthew Menerey	Examination	CPA026155
Cora Matthew Mizer	Examination	CPA026156
Timothy Ernest Mounts	Examination	CPA026157
Helen Colleen Murphy	Examination	CPA026158
Susan E. Payne	Examination	CPA026159
Bonnie Campbell Pesnell	Examination	CPA026160
Clay Lee Pilgrim	Examination	CPA026161
Kesha Tyrell Poole	Examination	CPA026162
William J. Ramsey	Examination	CPA026163
Ashvathi Nikhila Rangaraj	Examination	CPA026164
Christopher H. Roca	Examination	CPA026165
Johan Anders Rolf	Examination	CPA026166
Tiffany Geneva Scales	Examination	CPA026167
Robert F. Schalise	Examination	CPA026168
Dusty Cameron Self	Examination	CPA026169
Lisa Jean Short	Examination	CPA026170
Anne Day Smith	Examination	CPA026171
Heather Michelle Speich	Examination	CPA026172
Bryan Andrew Strike	Examination	CPA026173
Needham Hines Summerlin, III	Examination	CPA026174
Timothy Matthew Thigpen	Examination	CPA026175
Helen Jane Tandoh	Examination	CPA026176
Bradley C. Thompson	Examination	CPA026177
Thomas M. Turnbull	Examination	CPA026178
Annalee Elizabeth Vanasse	Examination	CPA026179
Steven Scott Voynich, Jr.	Examination	CPA026180
Jill Heath Warren	Examination	CPA026181
Amanda Renae Watkins	Examination	CPA026182
Tiffany Leigh Whitmire	Examination	CPA026183
William Robert Williamson	Examination	CPA026184
Christopher Zane Worsham	Examination	CPA026185
Danielle L. Wright	Examination	CPA026186

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Julie Ann Yates	Examination	CPA026187
Paul Joseph Zey	Examination	CPA026188
Brooke Elizabeth Abraham	Reciprocity	CPA026189
Andrea Allison Ballard	Reciprocity	CPA026190
Walter Langford Ballard	Reciprocity	CPA026191
Laurie Mahoney Barre	Reciprocity	CPA026192
Christopher Robert Becker	Reciprocity	CPA026193
Adam Beckerman	Reciprocity	CPA026194
Jeffrey J. Berry	Reciprocity	CPA026195
Lori A. Brown	Reciprocity	CPA026196
Gay Bridget Bourgeois	Reciprocity	CPA026197
Ryan J. Buckner	Reciprocity	CPA026198
Mary Stephanie Venable Coonan	Reciprocity	CPA026199
Lisa Marie Dahl	Reciprocity	CPA026200
David G. Delgado	Reciprocity	CPA026201
Elizabeth Ann DeMar	Reciprocity	CPA026202
Lisa Hill Dial	Reciprocity	CPA026203
Tinsley Ann Ellison	Reciprocity	CPA026204
Brian Joseph Fenley	Reciprocity	CPA026205
Donald Pat Fiveash	Reciprocity	CPA026206
Radney Trinidad Galvez	Reciprocity	CPA026207
Scott Gregory Givens	Reciprocity	CPA026208
Stephen Mark Greenwald	Reciprocity	CPA026209
April Gaskins Haddock	Reciprocity	CPA026210
Robert Hugh Harvey	Reciprocity	CPA026211
Sara Kathryn Higgins	Reciprocity	CPA026212
Wendy Kathryn Ingram	Reciprocity	CPA926213
Jason Scott Kerr	Reciprocity	CPA026214
Lawrence Carl LaFleur	Reciprocity	CPA026215
John Robert Lambert	Reciprocity	CPA026216
William Frere Lawless	Reciprocity	CPA026217
Thomas L. Leffelman	Reciprocity	CPA026218
Sarah Richey Lents	Reciprocity	CPA026219
Christopher Lee Lorenz	Reciprocity	CPA026220
Janet H. Lorenz	Reciprocity	CPA026221
Brian Mallaro	Reciprocity	CPA026222
John F. Maloney	Reciprocity	CPA026223
Dmitriy A. Matveyenko	Reciprocity	CPA026224
Clinton Neil McGrath, Jr.	Reciprocity	CPA026225
Gail Lynne Mercer	Reciprocity	CPA026226
Victor A. Merkel	Reciprocity	CPA026227
Paul Edwin Metrejean	Reciprocity	CPA026228
Michael Ethan Miller	Reciprocity	CPA026229
Dianne Aurie Moore	Reciprocity	CPA026230
Sandra A. Napoleon-Hudson	Reciprocity	CPA026231

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Teresa Callaway Peacock	Reciprocity	CPA026232
Gavin Glenroy Persaud	Reciprocity	CPA026233
Thomas H. Richter	Reciprocity	CPA026234
Jodi Schneider Riggins	Reciprocity	CPA026235
Jeffrey S. Sandora	Reciprocity	CPA026236
Timothy A. Schutt	Reciprocity	CPA026237
Charles Chulson Shin	Reciprocity	CPA026238
Jennifer Lynn Smith	Reciprocity	CPA026239
Christopher G. Stroumpis	Reciprocity	CPA026240
Anneli Roosma Taylor	Reciprocity	CPA026241
Mark Torphy	Reciprocity	CPA026242
George Christopher Turner	Reciprocity	CPA026243
Caroline Ann Vruno	Reciprocity	CPA026244
Robert Edward Warnick	Reciprocity	CPA026245
Gregory F. Wilder	Reciprocity	CPA026246

**Reinstatement:**

**Eric B. Reuss:** After reviewing the application for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the application for reinstatement of licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**Correspondence, Information Items, Inquiries, and Requests.:**

**Jessica Merritt:** After reviewing information received concerning a request for retesting of one (1) CPA Examination Section, and a request for an extension of the AUD credit until October 31, 2007, Mr. Bates made a motion to **approve** both requests. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Bob Stillman:** After reviewing a request for clarification of the requirements governing temporary licensure by an out-of-state firm, Mr. Maddocks made a motion to **approve** three (3) temporary permit applications. Mr. Bates seconded the motion. The motion carried unanimously.

**Stephen G. Clements:** After reviewing information received concerning a request for an extension on the CPA Examination, Mr. Maddocks made a motion to **approve** the request for REG Section until July 2008. Mr. Bates seconded the motion. The motion carried unanimously.

**Jalonda Young:** After reviewing information received concerning an additional or new firm license, Mr. Nichols made a motion to **disapprove** the request and require an application for reinstatement of licensure as well as documentation that Peer Review requirements have been met. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

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**Firm Renewals:**

The Board reviewed an updated report on firms that were granted extensions for submission of peer review documents.

**Investigative Unit's Report:**

The Board received a report from the Investigative Unit on the following cases:

**ACCT 01123:** An Investigative Agent reported to the Board the respondent's refusal, earlier that morning, to accept correspondence from the Board, which was then "drop served".

**ACCT070105:** The Board was updated on the case.

**Paul Bissah/Optimum Consulting Group:** Mr. Skinner made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Carlos A. Camacho:** Mr. Skinner made a motion to accept a signed Voluntary Cease and Desist Order, close the case, and flag the file for Board review of any applications. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Legal Services:**

The Board heard a report from Legal Services on the following cases:

**ACCT050083:** Mr. Skinner made a motion to refer the case to the Attorney General's office for disciplinary action. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT060023:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070021:** Mr. Skinner made a motion to close the case and flag the file. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070080:** Mr. Nichols made a motion to send a letter of inquiry requesting written comments. Mr. Bates seconded the motion. The motion carried unanimously.

**Latania Levans d/b/a Privey & Associates:** Mr. Maddocks made a motion to accept a Cease and Desist Order and close the case. Mr. Bates seconded the motion. The motion carried unanimously.

**Enforcement Committee:**

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

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**ACCT060073:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070023:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070065:** Mr. Skinner made a motion to refer the case to the Georgia Securities Division and close the case. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT070074:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070077:** Mr. Skinner made a motion to reinstate under Consent Order, requiring completion of a peer review, if applicable, by March 31, 2008. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070078:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070083:** Mr. Skinner made a motion to table action until the next meeting, pending information from the Complainant. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT070085:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070090:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070095:** Mr. Skinner made a motion to license under Consent Order, requiring a peer review, if applicable, by March 31, 2008. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT070098:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070109:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT070110:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT080001:** Mr. Skinner made a motion to close the case and flag the file. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT080004:** Mr. Skinner made a motion to close the case and flag the file. Mr. Maddocks seconded the motion. The motion carried unanimously.

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**ACCT080007:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT080013:** Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Correspondence, Information, Inquiries, and Requests:**

The Board reviewed a Consent Judgment by the North Carolina Board of Accountancy against a licensee whose Georgia license had been revoked.

The Board reviewed information from the following states regarding action against non-Georgia licensees.

Nebraska Board of Accountancy  
South Dakota Board of Accountancy

**The Board heard reports from the following staff members:**

The Board Attorney provided a status report on cases and advice referred for action.

The Executive Director updated the Board on the first compliancy notifications from the PCAOB on Georgia firms.

**Rules Revisions:**

The Board reviewed comments from the Board Attorney regarding proposed amendments to Rule 20-3-.01. The Board discussed an alternate revision submitted by the Board Attorney. Mr. Skinner made a motion to table action on the revisions pending further review by Mr. Johnson. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Correspondence, Requests, Inquiries and Information Items:**

**Michael O'Sullivan:** The Board reviewed correspondence regarding the upcoming Legislative session.

**Elizabeth City State University:** The Board reviewed a questionnaire and noted that individual Board members could respond as desired.

The Board reviewed other correspondence and information that did not require a vote or action.

**NASBA/AICPA:**

**D. Costello:** The Board reviewed correspondence regarding Thomson Prometric.

**Anita Holt:** The Board reviewed correspondence regarding Quarterly Communications.



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**Asa L. Hord:** The Board reviewed correspondence regarding the ERB Report.

**Louise Haberman:** The Board reviewed the Regional Directors' Focus Questions.

After reviewing information regarding the 100<sup>th</sup> Annual meeting scheduled for October 28-31, 2007, Mr. Maddocks made a motion to designate Mr. Nichols and Ms. Lopez-Williams as delegates to the meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to designate Mr. Nichols as voting delegate to the annual meeting. Mr. Bates seconded the motion. The motion carried unanimously.

After reviewing information regarding the NASBA Board of Directors meeting scheduled for October 25-27, 2007, the Board approved Mr. Skinner's participation.

Mr. Nichols made a motion to designate Mr. Skinner as delegate to the NASBA CPE Advisory Committee on September 16-17, 2007. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board reviewed other correspondence and information that did not require a vote or action.

#### **AICPA:**

**Mildred DeJesus:** The Board reviewed correspondence regarding the agenda of the July 19-20, 2007 meeting, and the Exposure Draft of the Professional Ethics Division.

**Susan Coffee:** The Board reviewed correspondence regarding the optional on-line availability of peer review final acceptance letters.

The Board reviewed other correspondence and information that did not require a vote or action.

#### **PCAOB:**

The Board reviewed various PCAOB Office of Government Relations announcements.

**Louise Haberman:** The Board reviewed information regarding proposals of a New Audit Standard for Internal Control over Financial Reporting Approved by the SEC.

#### **Committee Reports:**

Chairman Johnson updated the Board on the Georgia Society of CPAs (GSCPA)-Mobility Task Force. Mr. Johnson presented a Practice Mobility and Georgia Executive Summary. The Board discussed the issues contained in the summary related to mobility, the experience requirement and non-CPA ownership of firms. Mr. Skinner made a motion for Mr. Johnson to report to the Task Force that the Board is in favor of the substantial equivalency practice privilege concept as outlined in the summary. The Board deferred a decision on expressing its position on the

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experience requirement and non-CPA ownership recommendations of the Task Force until the members could have further time to consider and discuss those issues.

**Other Business:**

There was no further business and the meeting was adjourned at 1:05 p.m.

Marie S. Urquhart  
Recorded by Board Secretary

Gwyn H. Ridley  
Reviewed by Executive Director

J. Sam Johnson  
Chairman

These minutes were approved on September 26, 2007

These minutes were signed on September 26, 2007

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**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now J. Sam Johnson, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On August 29, 2007 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

J. Sam Johnson  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 29th day of August, 2007

Marie S. Urquhart  
Notary Public